

# **Washington State Auditor's Office**

## **Audit Report**

### **Audit Services**

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Report No. 57990

**TOWN OF WILKESON**

Pierce County, Washington

January 1, 1994 Through December 31, 1995

Issue Date: February 28, 1997

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**TOWN OF WILKESON**  
**Pierce County, Washington**  
**January 1, 1994 Through December 31, 1995**

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**Independent Auditor's Report On Compliance With State  
Laws And Regulations**

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Mayor  
Town of Wilkeson  
Wilkeson, Washington

We have audited the general-purpose financial statements, as listed in the table of contents, of the Town of Wilkeson, Pierce County, Washington, as of and for the fiscal years ended December 31, 1995 and 1994, and have issued our report thereon dated August 2, 1996.

We also performed tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.09.260. This statute requires the State Auditor to inquire as to whether the town complied with the laws and the *Constitution of the State of Washington*, its own ordinances and orders, and the requirements of the State Auditor's Office.

Compliance with these requirements is the responsibility of the town's management. Our responsibility is to make a reasonable effort to identify any instances of misfeasance, malfeasance, or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the town and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an overall opinion on compliance with these requirements. Accordingly, we do not express such an opinion.

The results of our tests indicated that, with respect to the items tested, the town complied, in all material respects, with the applicable laws and regulations referred to in the preceding paragraphs. However, we noted an instance of noncompliance of regulatory requirements immaterial to the financial statements which is identified in the Schedule of Findings accompanying this report. With respect to items not tested, nothing came to our attention that caused us to believe that the town had not complied, in all material respects, with those provisions.

This report is intended for the information of management and the mayor and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag  
State Auditor

August 2, 1996

**TOWN OF WILKESON**  
**Pierce County, Washington**  
**January 1, 1994 Through December 31, 1995**

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**Schedule Of Findings**

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1. The Town Should Institute Procedures To Ensure Appropriate Accounting For Traffic Citations

During our audit of the Town of Wilkeson, we examined the police department's accounting for traffic citations. Our audit of traffic citations issued by the police department noted the following.

Citations were not adequately being tracked from issuance to the officer, to final disposition in the court as required. Without adequate tracking it is impossible to determine that the following RCW provisions were met:

RCW 46.64.010 states:

The chief administrator officer of every traffic enforcement agency shall require the return to him of a copy of every traffic citation issued by an officer under his supervision to an alleged violator of any traffic law or ordinance and of all copies of every traffic citation which has been spoiled or upon which entry has been made and not issued to an alleged violator.

The chief administrator shall also maintain or cause to be maintained in connection with every traffic citation issued by an officer under his supervision a record of disposition of the charge by the court or its traffic violations bureau in which the original or copy of the traffic citation was deposited.

Every record of traffic citations required in this section shall be audited monthly by the appropriate fiscal officer of the government agency to which the traffic enforcement agency is responsible.

Failure to adequately track and audit citations from issuance to officer to disposition by court creates various opportunities for mishandling which would not be detected.

Also, copies of citations were not returned to the police marshall and were not consistently retained by the officers.

RCW 40.14.060 states in part:

(1) . . . Official public records shall not be destroyed unless:

(a) the records are six or more years old . . . .

Failure to adequately retain records compromises the ability to audit the transactions of the police department and the municipal court. This also causes the town not to be in full compliance with state laws.

We recommend that the town officials establish procedures to meet these requirements.

*Auditee's Response*

*The Town of Wilkeson and its Police Department has adopted policies and procedures to properly address the auditing of the citations.*

*Auditor's Concluding Remarks*

We appreciate the town's efforts to resolve this finding. We will review this area in future audits.

**TOWN OF WILKESON**  
**Pierce County, Washington**  
**January 1, 1994 Through December 31, 1995**

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**Independent Auditor's Report On Financial Statements And Additional  
Information**

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Mayor  
Town of Wilkeson  
Wilkeson, Washington

We have audited the accompanying statements of Fund Resources and Uses Arising from Cash Transactions of the various funds of the Town of Wilkeson, Pierce County, Washington, for the fiscal years ended December 31, 1995 and 1994. These financial statements are the responsibility of the town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1 to the financial statements, the town prepares its financial statements on the cash basis of accounting that demonstrates compliance with Washington State statutes and the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the recognized revenues and expenditures of the funds of the Town of Wilkeson for the fiscal years ended December 31, 1995 and 1994, on the cash basis of accounting described in Note 1.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedules of Long-Term Debt and Schedules of State Financial Assistance are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Brian Sonntag  
State Auditor